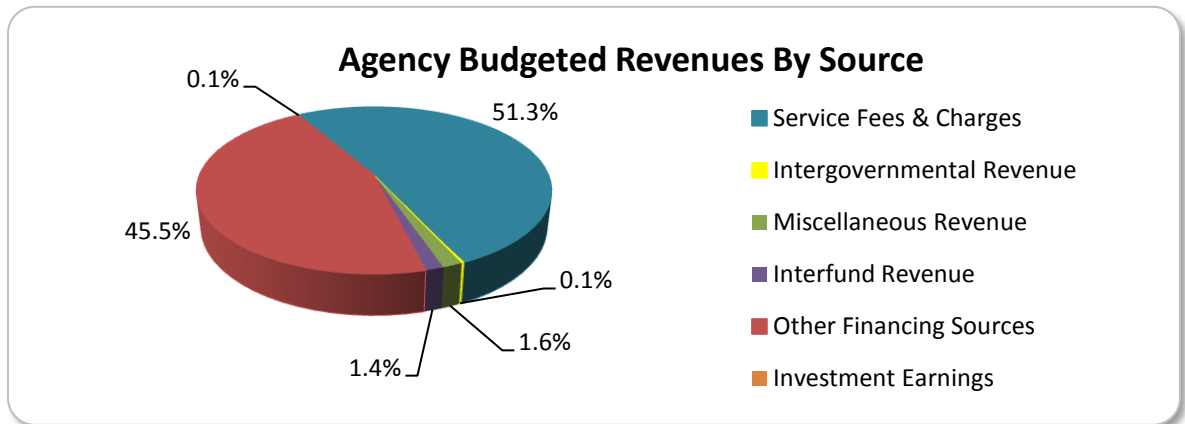
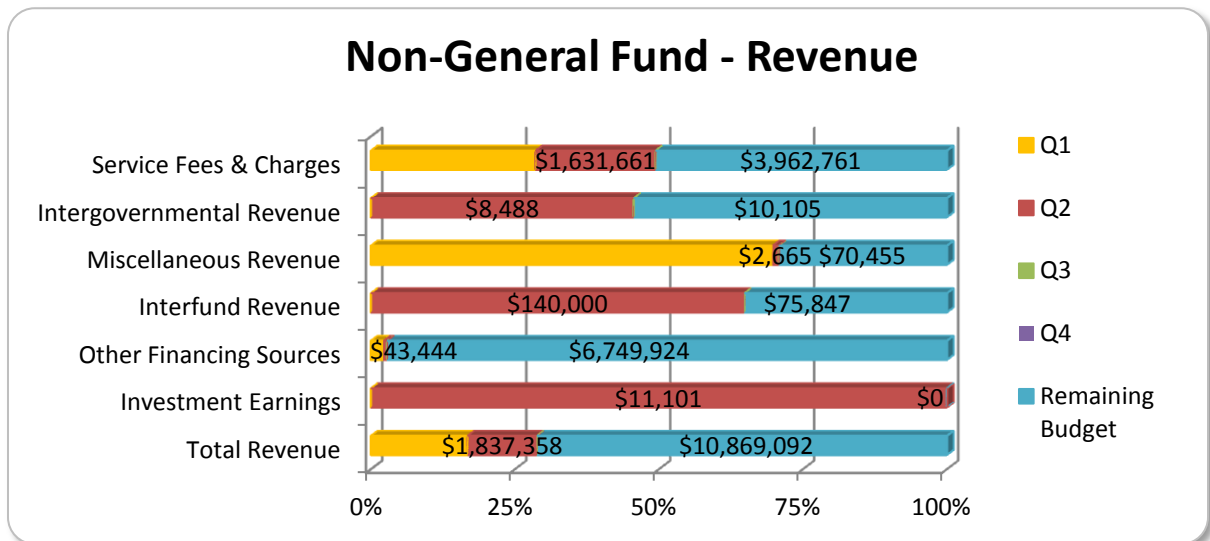


Non-General Fund Analysis



- The main sources of non-general fund revenue for the Sanitary Engineer's Office are: Sanitary Water fees collected from residents and businesses that connect to the water lines; Sanitary Sewer fees collected from residents and businesses that connect to the sewer lines; Sanitary Sewer bond proceeds, and the Ohio Water Development Authority (OWDA) loans.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,757,797	\$1,671,357	\$2,208,575	\$1,660,303	\$3,429,154	\$7,298,032
Current Year Actuals	\$2,562,187	\$1,837,358			\$4,399,545	\$15,268,636

* Current year total represents revised budget.

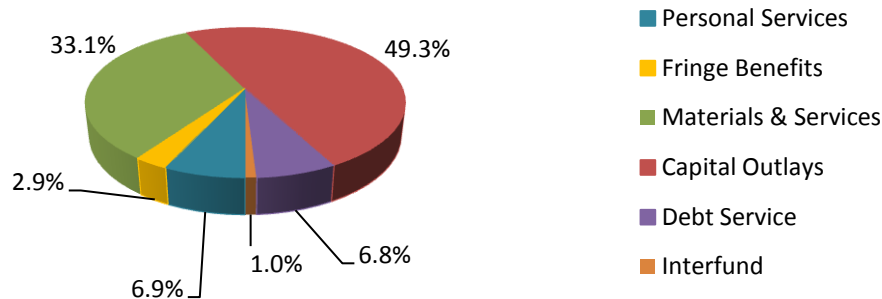
- Second quarter revenues of \$1,837,358 represent 12.0% of the budgeted amount for the year. YTD revenues of \$4,399,545 represent 28.8% of the budgeted amount for the year.
- Service Fees and Charges for water and sewer services are on target to align with budget by year-end. The agency has collected a total of \$1,631,661 or 21% in the 2nd quarter of 2013 compared to

\$1,647,667 or 24.4% in the 2nd quarter of 2012. The 2013 water and sewer rates include new surcharge revenue, of which \$150,022 has been collected to date.

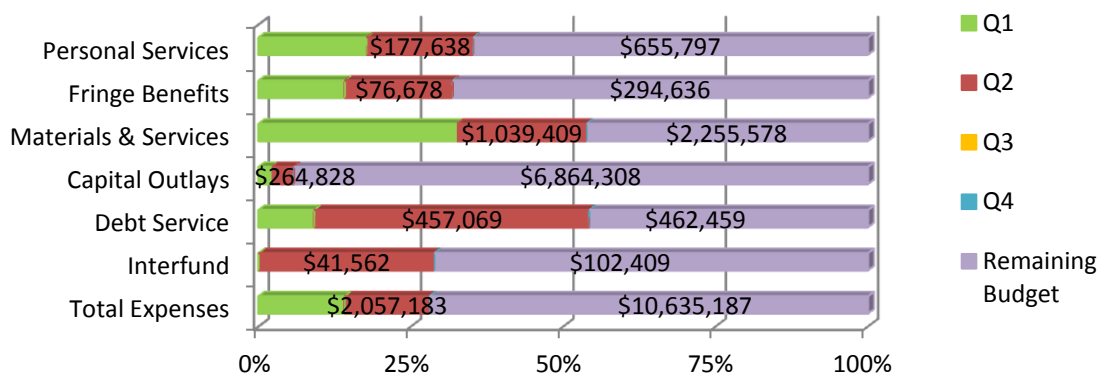
- Miscellaneous revenue includes reimbursements, special assessments and refunds from water and sewer expenses collected. To date the agency has received \$171,416, of which \$165,912 is related to special assessments collected during the first half real estate tax collection. Revenue from the second half collection is expected to be received in the 3rd quarter.
- Interfund revenue budget includes \$75,847 for a loan repayment from the Water Fund to the Sewer Fund, which is expected to occur in the 4th quarter. During the 2nd quarter, an interfund loan, in the amount of \$140,000 was approved from General Fund to the Water Capital Fund for the Broad Street Water Line Relocation Project.
- Other Financing Sources includes loans from the Ohio Water Development Authority (OWDA), which pay for the construction costs relating to the Mon-E-Bak, Eureka Park, CMOM (Capacity, Management, Operations and Maintenance), Century Acres, Cherrydale, Oakhurst, and Pleasant Acres projects. \$195,767 has been collected during the 1st half for the Eureka Park, Pleasant Acres and Timberlake Sewer projects.

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$3,388,448	\$3,059,799	\$1,884,344	\$2,076,516	\$6,448,247	\$10,409,107
Current Year Actuals	\$2,088,761	\$2,057,183			\$4,145,944	\$14,781,132

* Current year total represents revised budget.

- Second quarter expenditures of \$2,057,183 represent 13.9% of the budgeted amount for the year. YTD expenditures of \$4,145,944 represent 28.1% of the budgeted amount for the year.
- Materials and Services category includes the payments to the City of Columbus for water and sewer services. These payments totaled \$771,064 or 20.7% of the budget in the 2nd quarter of 2013, compared to \$755,431 or 20.4% in the 2nd quarter of 2012. The budget overage in the 1st quarter was due to quarterly invoices for sewage treatment fees from the second and 3rd quarters of 2012 for the Lincoln Village service area being issued by the City of Columbus in the 1st quarter of 2013.
- The budget within Capital Outlays includes appropriations for the Mon-E-Bak, Eureka Park, CMOM (Capacity, Management, Operations and Maintenance), Century Acres, Cherrydale, Oakhurst, and Pleasant Acres projects. The \$425,571 that has been spent to date is for the Timberlake Sewer and Pleasant Acres projects.

- The Debt Services category includes principal and interest payments for the OWDA loan. A total of \$549,593 of principal and interest was paid during the 2nd quarter.
- Of the \$143,971 budgeted in Interfund, \$15,000 is related to a GIS Mapping project administered by the Soil and Water Conservation District, \$75,847 for a loan repayment from the Water Fund to the Sewer Fund and \$53,124 is related to debt service payments from the 2010 bond issuance. \$41,562 was spent during the 2nd quarter.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$233,800	\$179,697	76.9%
2nd Quarter	\$272,766	\$177,638	65.1%
3rd Quarter	\$233,800		
4th Quarter	\$272,766		
Total	\$1,013,132	\$357,335	35.3%

- There were 13 pay periods through the end of the 2nd quarter, which would equate to 50.0% of budget. The variance in Personal Services is largely due to eight vacancies. These positions are in the process of being filled.

Budget Corrective Items

Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for Sanitary Engineer were:
 - \$5,010 in the Water Fund (Fund 5052).
 - \$11,266 in the Sewer Fund (Fund 5053).
- Resolution No. 0382-13 authorized supplemental appropriations in the amount of \$136,585 related to a modification to the contract with MS Consultants, Inc for engineering design, construction administration, and inspection services for selected projects.
- Resolution No. 0383-13 authorized an interfund loan from the General Fund to the Water Capital Fund for the Broad Street Water Line Relocation Project, in the amount of \$140,000, which is expected to be repaid by the end of the year.

Pending

- A resolution will be approved in the 3rd quarter (Resolution No. 0587-13 on July 30) authorizing supplemental appropriations and an interfund loan in the amount of \$575,538 from the General Fund to the Sewer Capital Fund for the Mon-E-Bak Sanitary Sewer Improvement Project.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- The subsidy payments received in May related to the Build America Bonds and the Recovery Zone Economic Development Bonds that were issued in 2010 were reduced by 8.7% due to the federal sequester, which amounted to a loss of \$1,618 in the Sewer Fund.